

KHANDELWAL EXTRACTIONS LTD.

51/47 , NAYAGANJ,
KANPUR-208001
Phones: 2313195, 2319610
Mobile No.: 09415330630
Email Id : kelknp@yahoo.com
Website: www.khandelwalextractions.com
CIN : L24241UP1981PLC005282

Ref. No. HO/SECY/26-27/33/

Dt: 25th May, 2026

To,
The Listing Manager,
BSE Ltd.,
The Department of Corporate Services,
PJ Towers, Dalal Street
MUMBAI-400001
Scrip Code: 519064
ISIN No: INE687W01010

Listing Centre: listing.bseindia.com

Re: Submission of Audited Financial Results for the Quarter and Year ended 31st March,
2026

Dear Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Audited financial results of the Company for the quarter and year ended 31st March, 2026 duly approved in the Board meeting held on Monday, 25th May, 2026.

Please take note of the same.

Thanking You.

Yours faithfully,
For Khandelwal Extractions Limited

Nida Khatoon
(Company Secretary & Compliance Officer)
M.No:- A70498

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of KHANDELWAL EXTRACTIONS LIMITED Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF KHANDELWAL EXTRACTIONS LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of Quarterly Financial Results of Khandelwal Extractions Limited for the quarter ended March 31, 2026 and for the year ended March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us this statement of financial results:

- i. is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual audited financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement of financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement of financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement of financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For P.L. Tandon & Co.
Chartered Accountants
FRN: 000186C



Date: 25.05.2026
Place: KANPUR

A handwritten signature in blue ink, appearing to read "P.P. Singh".

P.P.SINGH
(PARTNER)
Membership Number: 072754
UDIN: 26072754VONMXC7417

KHANDELWAL EXTRACTIONS LIMITED

Regd. Office: 51/47, Naya Ganj, Kanpur

CIN: L24241UP1981PLC005282

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026

(Rs. In lakh)

PARTICULARS	QUARTER ENDED			YEAR ENDED	YEAR ENDED
	31.03.2026 (Refer Note No 2 below)	31.12.2025	31.03.2025 (Refer Note No 2 below)	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue From Operations	14.96	14.97	14.37	59.45	72.81
II. Other Income	6.87	2.98	4.37	18.81	18.52
III. Total Revenue	21.83	17.95	18.74	78.26	91.33
IV. Expenses					
a. Changes in Inventories of Finished Goods	-	-	-	-	-
b. Employees Benefit Expense	6.97	6.93	6.70	27.61	26.92
c. Finance Cost	-	-	-	-	1.25
d. Depreciation and amortisation expense	0.54	0.65	0.41	2.49	2.51
e. Security Charges	1.37	1.45	1.47	5.79	5.27
f. Other Expenses	3.59	3.55	3.66	14.31	15.82
Total Expenses	12.47	12.58	12.24	50.20	51.77
V. Profit/(loss) before exceptional and extraordinary items and tax	9.36	5.37	6.50	28.06	39.56
VI. Exceptional Items	-	-	-	-	-
VII. Profit/(loss) before Extraordinary items and tax	9.36	5.37	6.50	28.06	39.56
VIII. Extraordinary Items	-	-	-	-	-
IX. Profit/(loss) before tax	9.36	5.37	6.50	28.06	39.56
X. Tax Expense	2.36	1.70	9.96	7.06	9.96
XI. Profit/(loss) for the periods	7.00	3.67	(3.46)	21.00	29.60
XII. Other Comprehensive Income	-	-	-	-	-
XIII. Total Comprehensive Income	7.00	3.67	(3.46)	21.00	29.60
XIV. Paid up Equity Share Capital (Face Value of Rs. 10/-each)	85.01	85.01	85.01	85.01	85.01
XV. Earning Per Share (of Rs. 10 each) (in Rs.) Basic & Diluted [Not Annualised]	0.82	0.44	(0.41)	2.47	3.48



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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakh)

	As at 31.03.2026	As at 31.03.2025
A. ASSETS		
(1) NON-CURRENT ASSETS		
(a) PROPERTY, PLANT AND EQUIPMENT	53.65	56.14
(ii) DEFERRED TAX ASSETS (NET)	1.24	8.30
(iii) BANK BALANCE	114.00	53.89
SUB-TOTAL- NON-CURRENT ASSETS	168.89	118.33
(2) CURRENT ASSETS		
(a) FINANCIAL ASSETS:		
(i) TRADE RECEIVABLES	0.03	0.09
(ii) CASH AND CASH EQUIVALENTS	7.09	17.25
(iii) BANK BALANCES	124.12	142.82
(iv) SHORT-TERM LOANS AND ADVANCES	10.00	10.00
(v) OTHER FINANCIAL ASSETS	4.14	4.14
b) CURRENT TAX ASSET	7.78	9.10
(c) OTHER CURRENT ASSETS	53.51	50.09
SUB-TOTAL- CURRENT ASSETS	206.67	233.49
TOTAL - ASSETS	375.56	351.82
B. EQUITY AND LIABILITIES		
EQUITY		
(a) EQUITY SHARE CAPITAL	88.01	88.01
(b) OTHER EQUITY:		
(i) RESERVES AND SURPLUS	224.73	203.73
SUB-TOTAL- EQUITY	312.74	291.74
LIABILITIES		
(1) NON-CURRENT LIABILITIES		
(a) LONG TERM LIABILITIES	-	-
SUB-TOTAL- NON-CURRENT LIABILITIES	-	-
(2) CURRENT LIABILITIES		
(a) FINANCIAL LIABILITIES:		
TRADE PAYABLES		
(i) PAYABLE TO MSME	-	-
(ii) OTHER	6.45	6.04
(b) OTHER CURRENT LIABILITIES	56.37	54.04
SUB-TOTAL- CURRENT LIABILITIES	62.82	60.08
TOTAL - EQUITY AND LIABILITIES	375.56	351.82

NOTES:

- The above working results have been reviewed and recommended by Audit Committee and were approved by the Board of Directors at their respective meetings held on 25th May, 2026. The financial results have been audited by the statutory auditors as required under Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the respective financial year.
- Previous period figures have been regrouped/ restated to make them comparable.

Place: Kanpur
Date: 25-05-2026

By Order of the Board

Dinesh Khandelwal
Dinesh Khandelwal
Director (Finance) & CFO
DIN: 00161831



KHANDELWAL EXTRACTIONS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

	2025-26 Rs. In Lakh	2024-25 Rs. In Lakh
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit Before Taxation	28.06	39.56
Adjustments for:		
Interest Income	(18.77)	(18.49)
Dividend Income	(0.04)	(0.03)
Finance Cost	-	1.25
Depreciation	2.49	2.51
Operating Profit before Working Capital changes	11.74	24.80
Adjustments for:		
(Increase)/Decrease in Trade & Other Receivables	(0.92)	8.25
Increase/(Decrease) in Trade & Other Payables	2.73	(6.62)
Cash generated from operations	13.55	26.43
Adjusted for:		
Income Tax Paid (Net)	(3.16)	(2.72)
Net Cash from Operating Activities	16.71	29.15
B CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received(Net of TDS)	14.5	16.67
Dividend Received	0.04	0.03
Movement in Fixed Deposit	(41.41)	4.29
Recovery of Loan	-	14.00
Net Cash used in Investing Activities	(26.87)	34.99
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of borrowings	-	(48.00)
Interest paid	-	(5.50)
Net Cash used in Financing Activities	-	(53.50)
Net Increase/ (Decrease) in Cash & Cash equivalents (A)+(B)+(C)	10.16	10.64
Opening Balance of Cash & Cash Equivalents	17.25	6.61
Closing Balance of Cash & Cash Equivalents	7.09	17.25

Notes:

- 1 Cash and Cash Equivalents consists of Cash in hand and balance in bank.
- 2 Reconciliation of Cash and cash Equivalent :
Cash and cash equivalent as per Note No 4.

Place : Kanpur
Dated : 25-05-2026



By Order of the Board

Dinesh Khandelwal
Director (Finance) & CFO
DIN: 00161831

KHANDELWAL EXTRACTIONS LTD.

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To,
The Listing Manager,
BSE Ltd.,
The Department of Corporate Services,
PJ Towers, Dalal Street
MUMBAI-400001
Scrip Code: 519064
ISIN No: INE687W01010
Listing Centre: listing.bseindia.com

Dt: 25th May, 2026

Sub: Declaration regarding Audit Report with unmodified opinion

Dear Sir/Ma'am,

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, it is hereby declared that the Statutory Auditors, M/s P.L. Tandon & Co., Chartered Accountants (FRN 000186C) have issued the Audit Report with an unmodified opinion on the Annual Audited Financial Results of the Company for the quarter and year ended 31.03.2026.

You are requested to take the above information on record.

Thanking You.

Yours faithfully,
For Khandelwal Extractions Limited

Dinesh Khandelwal
Whole-time Director (Finance) & CFO
DIN: 00161831